

**Proprietary Funds**  
**Statement of Net Assets**  
**June 30, 2007**

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities- Internal Service Funds</b>
	<b>Consolidated Codes Enforcement Fund</b>	<b>Fire Services Fund</b>	<b>Corrections Center Fund</b>	<b>Total</b>	
<b>Assets:</b>					
<b>Current Assets</b>					
Cash and cash equivalents	\$ 3,531,785	\$ 3,974,893	\$ 276,172	\$ 7,782,850	\$ 48,803,910
Accounts receivable and accrued revenues	47,017	1,192,018	160,005	1,399,040	62,241
Due from other governmental entities	---	---	7,353,676	7,353,676	63,062
Deposits held by others	---	---	---	---	349,000
Inventories	---	---	---	---	194,502
Total Current Assets	<u>3,578,802</u>	<u>5,166,911</u>	<u>7,789,853</u>	<u>16,535,566</u>	<u>49,472,715</u>
<b>Noncurrent Assets:</b>					
Depreciable capital assets, net	<u>2,074,888</u>	<u>3,285,052</u>	<u>22,548,067</u>	<u>27,908,007</u>	<u>928,611</u>
Total Assets	<u>\$ 5,653,690</u>	<u>\$ 8,451,963</u>	<u>\$ 30,337,920</u>	<u>\$ 44,443,573</u>	<u>\$ 50,401,326</u>
<b>Liabilities and Net Assets</b>					
<b>Current Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 68,919	\$ 286,313	\$ 571,644	\$ 926,876	\$ 1,366,245
Interfund loan payable, current portion	---	517,972	---	517,972	---
Due to other funds	---	---	850,648	850,648	---
Deposits held for others	77,262	---	276,172	353,434	---
Deferred revenue	95,204	---	---	95,204	3,296,424
Sick and annual leave payable	343,510	850,707	1,512,358	2,706,575	49,831
Capital lease obligations, current portion	---	135,646	---	135,646	---
Claims payable	---	---	---	---	8,489,512
Total Current Liabilities	<u>584,895</u>	<u>1,790,638</u>	<u>3,210,822</u>	<u>5,586,355</u>	<u>13,202,012</u>
<b>Noncurrent Liabilities:</b>					
Interfund loan payable	---	1,357,847	---	1,357,847	---
Long term claims payable	---	---	---	---	6,824,636
Sick and annual leave payable	288,518	353,996	1,088,032	1,730,546	41,833
Capital lease obligations	---	1,035,350	---	1,035,350	---
Total Noncurrent Liabilities	<u>288,518</u>	<u>2,747,193</u>	<u>1,088,032</u>	<u>4,123,743</u>	<u>6,866,469</u>
Total Liabilities	<u>873,413</u>	<u>4,537,831</u>	<u>4,298,854</u>	<u>9,710,098</u>	<u>20,068,481</u>
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	2,074,888	2,114,056	22,548,067	26,737,011	928,611
Unrestricted	<u>2,705,389</u>	<u>1,800,076</u>	<u>3,490,999</u>	<u>7,996,464</u>	<u>29,404,234</u>
Total Net Assets	<u>4,780,277</u>	<u>3,914,132</u>	<u>26,039,066</u>	<u>34,733,475</u>	<u>30,332,845</u>
Total Liabilities and Net Assets	<u>\$ 5,653,690</u>	<u>\$ 8,451,963</u>	<u>\$ 30,337,920</u>	<u>\$ 44,443,573</u>	<u>\$ 50,401,326</u>

The notes to the financial statements are an integral part of this statement.